

**EXHIBIT B**

**SUMMARY OF SERVICES BY PROJECT CATEGORY**

<b>LEHMAN MATTER NUMBER 001</b>		
<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
General Case Administration [0100]	12.90	\$11,545.50
General Case Strategy Meetings [0200]	159.7	\$135,849.00
Calendar and Docket Maintenance [0300]	1.2	\$850.00
Hearings and Court Communications [0400]	1.4	\$976.00
Non-working Travel [0500]	30.4	\$12,881.25
Cash Management [1200]	1.5	\$1,342.50
Other General Business Operations [2000]	0.3	\$187.50
Real Estate Matters [2300]	11.6	\$10,941.50
Loans/Investments [2600]	0.5	\$325.00
Non-Derivative Contracts [3200]	7.5	\$5,805.50
DIP Financing [3300]	34.6	\$24,516.00
Plan of Reorganization [3500]	358.45	\$302,779.25
Disclosure Statement/Voting [3600]	454.3	\$345,720.50
Non-Derivative Issues [3700]	984.4	\$686,640.50
Other Motions and Matters [3800]	217.4	\$183,097.50
Non-Derivative Litigation [3900]	60.4	\$45,380.00
Non-Bankruptcy Litigation [4000]	90.1	\$69,012.50

LEHMAN MATTER NUMBER 001		
Project Category	Total Hours	Total Fees
2004 Issues [4100]	43.6	\$34,934.00
Appeals [4200]	6.1	\$4,901.50
Examiner Issues [4500]	17.1	\$12,992.00
PSZJ Fees [4600]	61.75	\$27,392.25
PSZJ Retention [4700]	10.8	\$6,771.00
<b>TOTAL SERVICES:</b>	<b>2,566.00</b>	<b>\$1,924,840.75</b>

LEHMAN MATTER NUMBER 002 (LCPI ONLY)		
Project Category	Total Hours	Total Fees
Non-Derivative Stay/Safe Harbor [3000]	32.4	\$24,055.00
Plan of Reorganization [3500]	1.2	\$1,123.50
Non-Derivative Issues [3700]	26.8	\$19,997.00
Appeals [4200]	0.2	\$130.00
<b>TOTAL SERVICES:</b>	<b>60.60</b>	<b>\$45,305.50</b>

TOTAL SERVICES		
Matter Code	Total Hours	Total Fees
Lehman 001	2,566.00	\$1,924,840.75
Lehman 002	60.60	\$45,305.50
<b>TOTAL SERVICES:</b>	<b>2,626.60</b>	<b>\$1,970,146.25</b>